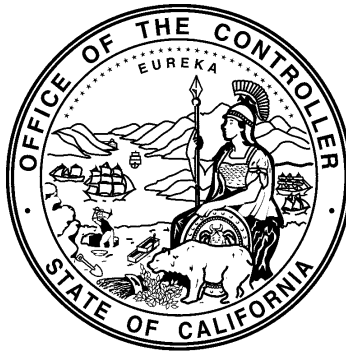


CLAIMING INSTRUCTIONS FOR REIMBURSEMENT OF COURT
COSTS AND OTHER CHARGES
UNDER PENAL CODE SECTIONS 4750 AND 6005



STATE CONTROLLER
SACRAMENTO, CALIFORNIA
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INTRODUCTION

The State of California provides reimbursement to cities and counties for court costs and other charges related to any crime committed at a facility belonging to the Department of Corrections (DOC) or the California Department of Youth Authority (CYA). Specific criteria regarding reimbursable activities and costs related to state prisons are detailed on pages 4 through 9.

A city, county, or city and county may apply for reimbursement of costs incurred in the manner prescribed by the State Controller's Office (SCO). Eligible claimants should submit claims for costs incurred at a state prison to the SCO and claims for costs incurred at a youth correctional facility to the CYA.

The SCO is authorized to reimburse claimants from the Department of Corrections' Budget Appropriation, provision (c), which allocates funds for reasonable and necessary costs incurred by a city, county, or city and county. For information regarding reimbursements under provisions (a) and (b), please contact:

State of California
Department of Corrections and Rehabilitation
Headquarters Accounting Services Section
Local Assistance Billings
P.O. Box 187019
Sacramento, CA 95819-7019
(916) 327-1731

ELIGIBLE CLAIMANTS

Any city, county, or city and county, that has incurred increased costs as a direct result of *Penal Code* (PC) Sections 4750 and 6005 is eligible to claim reimbursement of these costs. Senate Bill 1102 (Statutes of 2004, Chapter 227), a trialer bill to the Budget Act, authorized the Judicial Council to reimburse superior courts for costs associated with prisoner hearings under PC Sections 4750-4755 and 6005, effective July 1, 2004. For more information regarding superior courts under these PC sections, please call the Trial Court Regional Budget Support Unit at (415) 865-7536.

FORMS FOR SUBMISSION OF CLAIMS

Eligible claimants should use the Statement of Costs form (FAM-27) to apply for reimbursement, submitting the claim to the SCO if filing for PC 4750 costs, or to the CYA if filing for PC 6005 costs. Form FAM-27 summarizes case costs and should appear as the face sheet of the claim. Claimants must properly complete this form and have it signed by an authorized officer of the agency, as explained under CERTIFICATION OF CLAIM, page 4. Form FAM-27 can be found in Appendix - A.

In addition, claimants must complete a Cost Report form (PC-1A) for each case that incurred costs and a Summary Report form (PC-1B) that summarizes all the costs from

the PC-1A. These forms, found in Appendix - A, should be attached to, and submitted with, Form FAM-27. Form PC-1A should be used to detail the costs for a case claimed under PC Section 4750 or 6005. Form PC-1B should be used to summarize the costs reported on PC-1A.

Claimants may batch cases and submit them on a monthly, bimonthly, or quarterly basis. The SCO recommends filing quarterly.

A claimant may submit computer-generated claim forms, as long as they are identical in format (including matching data fields) to the claim forms appended to these instructions (Appendix A).

ADDRESS FOR FILING CLAIMS

Claimants should submit a signed original form FAM-27 and all other forms and supporting documents, using the following mailing addresses.

Address, if filing under *Penal Code* Section 4750:

If delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Address, if filing under *Penal Code* Section 6005:

DEPARTMENT OF YOUTH AUTHORITY
ATTN: Accounting Services Bureau
4241 Williamsborough Drive
Sacramento, CA 95823

SUPPORTING DATA FOR CLAIMS

Claimants must include with the PC-1A sufficient detail and supporting documentation to demonstrate that expenditures were authorized by statutes contained within these instructions. Supporting documentation should include:

- A statement of fees for court-appointed attorneys. This statement may be omitted if total fees are \$500 or less.

- A statement of costs for investigators, expert witnesses, or for other professional services. Claimants may omit this statement if the total cost for each is \$150 or less. Include a thorough description of the services provided, regardless of cost.
- Invoices for costs of other direct services and/or supplies that exceed \$50. Provide a list of all services and/or supplies, regardless of cost.
- Indirect cost rate proposal (ICRP) for the claiming of indirect costs (overhead). Claimants must submit the proposal at the beginning of the fiscal year prior to the claiming of indirect costs; otherwise, the SCO will apply the default indirect cost rate of 10% to direct salaries.
- Travel expense claims.
- Cover page of the writ of habeas corpus.

Claimants may omit supporting documentation for some costs from the PC-1A. However, they must keep the documentation for these and all other costs on file and make them available to the SCO upon request. Examples of these costs are as follows.

- Court reporter pro-tem and transcript fees.
- Normal employee salaries and benefits.

DEADLINE FOR FILING CLAIMS

The deadline for filing claims under this program is set in the Budget Act Item 5225-101-0001, chapter 38/05, for local assistance, Department of Corrections and Rehabilitation, Provisions (1)(c):

"To pay county charges, payable under Sections 4700.1, 4750 to 4755, inclusive, and 6005 of the Penal Code. Claims shall be filed by local jurisdictions within six months after the end of the month in which:

- a service is performed by the coroner;
- A hearing is held on the return of a writ of habeas corpus;
- the district attorney declines to prosecute a case referred by the Department of Corrections and Rehabilitation;
- a judgment is rendered for a court hearing or trial;
- an appeal ruling is rendered for the trial judgment; or
- an activity is performed as permitted by these sections.

Expenditures shall be charged to either the fiscal year in which the claim is received by the Controller or the fiscal year in which the warrant issued by the Controller. Claims filed by local jurisdictions directly with the Controller may be paid by the Controller."

Claims filed after six months as specified above cannot be accepted by the SCO or the CYA.

CERTIFICATION OF CLAIM

Claims cannot be processed for payment unless they are properly certified by a representative of the claimant, as described below.

Certification for claims under PC Section 6005:

- Certification must be signed by a judge of the superior court. The SCO will not accept claims signed by other persons.

Certification for claims under PC Section 4750:

- Pursuant to *Penal Code* Section 4753, "a city or county shall designate an officer or agency to prepare a statement of costs that shall be reimbursed under this chapter."
- Cities: Claimants must send the statement of costs to the city fiscal officer who will submit the claims to the SCO for approval. Upon approval the SCO will send a warrant to the city treasurer and a copy of the remittance advice to the finance department for its records. **The various departments awaiting reimbursement should contact their own finance department for payment information.**
- Counties: Claimants must send the statement of costs to the county auditor-controller who will submit the claims to the SCO for approval. Upon approval the SCO will send a warrant to the county treasurer and a copy of the remittance advice to the county auditor-controller. **The various departments awaiting reimbursement should contact their own county auditor-controller for payment information.**

The certification of claim must appear on the face sheet of the claim. It must read as follows, as shown on Form FAM-27.

"I hereby certify under penalty of perjury that the city or county named herein is entitled to the amount claimed, that the claim within is in all respects a true and correct statement of costs incurred under Section 4750 or 6005 of the *Penal Code*, as applicable, and that I have not violated any of the provisions of *Government Code* Section 1090 to 1098, inclusive."

If the statement concerning the claim is true and correct, the authorized representative should sign and date the claim and type or print his or her name and title below the signature, as indicated on Form FAM-27.

PAYMENT OF CLAIMS

The SCO pays approved claims within 60 days of receipt or else provides to the claimant a written statement explaining why the payment cannot be made within the specified time.

The SCO pays claims in the order of receipt. If the allocation provided by the DOC becomes insufficient, the SCO will report the amount of insufficiency to the DOC and to the State Department of Finance. When additional funds are appropriated, the SCO will pay the remaining claims in the order in which they were received.

AUDIT OF CLAIMS

The SCO will conduct audits as it deems necessary. Accordingly, claimants should retain documentation for audit purposes for a period of no less than three years from the date of final payment of the claim.

PC 4750 COSTS AND OTHER CHARGES RELATED TO STATE PRISONS

Since 1941, the state has provided reimbursements to counties for the added expense and effort in handling state prison inmate proceedings for specific crimes. In 1974, the state began to include cities in the reimbursement process. Since then, other state statutes have expanded the reimbursement criteria to include direct and indirect costs.

Effective January 1, 1987, PC Section 4750 (added by Statutes of 1986, Chapter 1310) provides that cities and counties shall be reimbursed for the costs of investigating and prosecuting all crimes committed in state prisons.

PC 6005 COSTS AND OTHER CHARGES RELATED TO DEPARTMENT OF YOUTH AUTHORITY

Since 1951, state statutes have provided that counties shall be entitled to reimbursement for reasonable and necessary court costs and other charges connected with wards confined in institutions operated by the CYA. Cities were included in the reimbursement process in 1974.

Facilities of the Department of Corrections

- San Quentin State Prison (SQ)
- Folsom State Prison (FOL)
- California Correctional Institution (CCI)
- California Institution for Men (CIM)
- Correctional Training Facility (CTF)
- California Institution for Women (CIW)
- Deuel Vocational Institution (DVI)
- California Men's Colony (CMC)

- California Medical Facility (CMF)
- California Rehabilitation Center (CRC)
- California Correctional Center (CCC)
- Sierra Conservation Center (SCC)
- California State Prison, Solano (SOL)
- California State Prison, Sacramento (SAC)
- Avenal State Prison (ASP)
- Mule Creek State Prison (MCSP)
- R.J. Donovan Correctional Facility at Rock Mountain (RJD)
- California State Prison, Corcoran (COR)
- Chuckawalla Valley State Prison (CVSP)
- Pelican Bay State Prison (PBSP)
- Central California Women's Facility (CCWF)
- Wasco State Prison (WSP)
- Calipatria State Prison (CAL)
- California State Prison, Los Angeles County (LAC)
- North Kern State Prison (NKSP)
- Centinela State Prison (CEN)
- Ironwood State Prison (ISP)
- Pleasant Valley State Prison (PVSP)
- Valley State Prison for Women (VSPW)
- High Desert State Prison (HDSP)
- Salinas Valley State Prison (SVSP)
- California Substance Abuse Treatment Facility (SATF)

A “prisoner” is defined as a person in the legal custody of the DOC.

A “prisoner in a state correctional facility” is defined as a prisoner in state prison or being transported to or from state prison, a state prison farm, a conservation camp, or any other place while under the custody of the DOC; or a prisoner transferred from a facility of the DOC to a California county or a city jail or other correctional facility, community correctional center, or other public or private agency under constructive custody of the DOC.

A prisoner is not considered to be in a state correctional facility if that prisoner escaped and was out of legal custody for more than 10 days, was found more than 100 miles from the escaped facility, or was released on parole.

Facilities of the Department of Youth Authority

- Northern California Youth Correctional Center
- DeWitt Nelson Youth Correctional Facility
- N.A. Chaderjian Youth Correctional Facility
- O.H. Close Youth Correctional Facility
- El Paso de Robles Youth Correctional Facility

- Fred C. Nelles Youth Correctional Facility
- Heman G. Stark Youth Correctional Facility
- Preston Youth Correctional Facility
- Ventura Youth Correctional Facility

A “ward” is defined as a person in the legal custody of the CYA.

A ward is considered to be “in a state correctional facility” if the ward is in, or is being transported to or from, a correctional facility, a conservation camp, a youth camp, a school, or any other place while under the custody of the CYA; or if the ward is transferred from a correctional facility of the CYA to a California county, a city juvenile hall, another correctional facility, a community correctional center, or some other public or private agency under constructive custody of the CYA.

PC 4750 AND 6005 REIMBURSABLE INCIDENTS CONNECTED TO STATE PRISONS AND DEPARTMENT OF YOUTH AUTHORITY

Incidents connected with a state prison or youth correctional facility requiring adjudication or action on the part of a city or a county are as follows.

1. Any crime committed in a state prison or youth correctional facility, whether by a prisoner, ward employee, or other person.

Examples:

(a) Crimes committed by prisoners in a state prison or wards in a youth correctional facility include, but are not limited to:

- Assault on another prisoner or person;
- Battery on a person;
- Escape or attempted escape from prison;
- Holding any person as hostage;
- Possession of illegal drugs; or
- Possession of weapons.

(b) Crimes committed by persons (visitors) in a state prison include, but are not limited to:

- False identification to secure admission to prison;
- Possession of illegal drugs;
- Possession of weapons; or
- Unauthorized communications with prisoners.

(c) Crimes committed by employees in a state prison include, but are not limited to:

- Fraudulently contriving, procuring, aiding, conniving, or voluntarily permitting the escape of any prisoner in custody; or
- Possession of illegal drugs.

2. Crimes committed by a state prisoner or ward while detained in a local correctional facility include, but are not limited to:

- Assault on another prisoner or person;
- Battery on a person;
- Escape or attempted escape from prison;
- Holding any person as hostage;
- Possession of illegal drugs; or
- Possession of weapons.

3. Any crime committed by a prisoner or ward in furtherance of an escape. Any crime committed within 10 days after an escape or within 100 miles of the escaped facility is considered to have been a crime committed in furtherance of an escape.

4. Any hearing on the return of a writ of habeas corpus prosecuted by or on behalf of a prisoner or ward.

5. Any trial or hearing on the question of the sanity of a prisoner or ward.

6. Any cost not otherwise reimbursable under PC Section 1557 or any other related provision in connection with any extradition proceeding for any prisoner or ward released to hold.

7. Any cost incurred by a coroner investigating the death of a prisoner or ward.

8. Any cost incurred in transporting a prisoner or ward within the host county or as requested by the prison facility or youth correctional facility; or any cost incurred for increased security while a prisoner or ward is outside a state prison or a youth correctional facility.

PC 4750 AND 6005 REIMBURSABLE COSTS TO CITIES AND COUNTIES

Reimbursements to cities and counties for the costs of adjudication or action because of incidences connected with a state prison or a youth correctional facility are as follows.

1. Cost of law enforcement agencies in connection with any matter set forth in PC Section 4750 or 6005, including investigation or evaluation of any of those matters regardless of whether a crime has, in fact, occurred, a hearing held, or an offense prosecuted.

2. Cost of investigating the crimes(s) committed.
3. Cost of any trial or hearing of any matter set forth in PC Section 4750 or 6005, including the costs for:
 - Trial preparation;
 - Pretrial hearing;
 - Actual trial or hearing;
 - Expert witness fees;
 - Guarding or keeping the prisoner or ward (detention);
 - Transportation of the prisoner or ward;
 - Court appeals;
 - Execution of the sentence;
 - Coroner services;
 - Claim preparation; and
 - Training costs for investigation or prosecution (PC 4750 Only).

The cost of detention in a city or county correctional facility should include the same cost factors as used by the DOC or CYA in determining the cost of prisoner care in state correctional facilities. Refer to the *Daily Jail Rate Manual for Reimbursements under PC Section 4016.5 and Section 1776 of the Welfare and Institutions Code (WIC)*, published by the DOC.

Claim preparation costs may include, but are not limited to, reasonable and necessary costs related to the following.

- (a) Compiling information on costs incurred for the case, including costs incurred while gathering support data, such as invoices, receipts, contracts, documents, etc.
- (b) Completing the Statement of Costs (FAM-27), Cost Report (PC-1), and the Cost Summary (PC-1B).
- (c) Filing the PC 4750 claims with the SCO and filing the PC 6005 claims with the CYA.
- (d) One-time costs for the development of billing rates for claiming costs. These may include productive hourly rates, the department's indirect cost rate proposal (ICRP) for the program, etc. However, costs related to the preparation of a service-wide cost allocation plan are not reimbursable.
- (e) Responding to inquiries and requests for information by the SCO for PC 4750 or the DOC for PC 6005.
- (f) The resolution of matters arising from the rejection of costs claimed by the SCO or DOC for PC 6005. Reimbursement will be provided for time spent resolving those matters, regardless of outcome.
- (g) The cost of the prosecuting attorney in investigating, evaluating, or prosecuting cases related to any matter set forth in PC Section 4750 or PC 6005, whether or not the prosecuting attorney decides to commence legal action.

- (h) The cost of the public defender or court-appointed attorney with respect to any matter set forth in PC Section 4750 or PC 6005.
- (i) The cost of an elected official while he or she is serving in a line function with respect to any matter set forth in PC Section 4750 or PC 6005. The direct hours worked will be reimbursed at the average salary range for that line function.
- (j) The costs of services and supplies for any matter set forth in PC Section 4750 or PC 6005.
- (k) Any other direct costs reasonably incurred by a city or county in connection with any matter set forth in PC Section 4750 or PC 6005.
- (l) Any indirect cost (overhead) incurred for any matter set forth in PC Section 4750.
- (m) The cost of the public defender or court-appointed attorney with respect to any matter set forth in PC Section 4750 or 6005.
- (n) Unallowable costs for PC Section 6005, including: Indirect costs; the cost of claim preparation; the development and dissemination of procedures for cost reporting by departments; the training of personnel on cost identification, cost tracking, and cost substantiation; and the resolution of issues arising from the rejection of costs claimed by the SCO.

COSTS ELIGIBLE FOR REIMBURSEMENT

The following are examples of costs and other charges that may be eligible for reimbursement in connection with proceedings to prosecute persons for crimes committed in a state institution, hearings on the return of the writ of habeas corpus, hearings on the question an inmate's insanity, and coroner's services resulting from a death of a state inmate. Where applicable, statutes governing cost reimbursement are referenced. This list is not inclusive of all reimbursable costs.

Legal Costs

Legal costs may include attorney(s) of record for both defense and prosecution.

- Normal salaries and benefits for city or county employees (attorneys) are reimbursable. Overtime and fringe benefits actually paid may be reimbursable if such overtime is directly attributable to the particular case. The necessity, duration, and extent of the overtime must be fully explained and authorized in writing by the appropriate supervisor and must be documented in accordance with written personnel policies. Overtime documentation must be retained for audit examination.
- Assigned counsel fees, costs, or expenses, may be reimbursable if such fees, costs, or expenses, are consistent with the provisions of PC Section 987.2.
- Each contract attorney and associated support personnel must have a written contract indicating the rate of compensation, including that for trial work, overtime, and expenses. The contract with non-city/county personnel should specify the fee or

rate of pay and the treatment of overtime, if applicable. Overtime will be defined by the city or county.

- Charges for the services of outside contractors, including court-appointed attorneys, must be supportable through adequate timekeeping records in order to be considered for reimbursement. The appropriate contract supervisor or the local official must approve the time charged. The contractors, including court-appointed attorneys, investigators, consultants, experts, and others, must maintain records for billing purposes. These records must be made available to the SCO, upon request, in order for the SCO to determine the reliability of timekeeping records submitted to the city or county.
- The trial judge determines fees for court-appointed attorneys, consultants, experts, and others. Reimbursement should not exceed customary fees allowed by the courts for services in similar cases.

Investigation Costs

The costs of licensed investigators are reimbursable at a rate not to exceed the prevailing rate paid to investigators performing similar services. The cost of an investigation conducted by an attorney is reimbursable if the investigating attorney is not an attorney of record for the case. Such reimbursement should not exceed the prevailing rate paid to investigators performing similar services. For the purpose of this section, "investigation" does not include legal research or legal representation.

Travel Costs

Travel costs, such as mileage, room and board, and per diem, may be reimbursable in accordance with the rules of the local jurisdiction. In the absence of such rules, travel and subsistence expenses may not exceed the State Board of Control rates as outlined in Title 2, California *Administrative Code* Sections 700 through 715 and Section 718.

Documentation supporting travel and per diem expenses must reasonably conform to state travel expense claims and should include the following information.

- Name and address (business and residential) of person incurring the expenses;
- Date and time of departure and return for each trip;
- Description of each expense claimed;
- If a private automobile is used, the number of miles traveled;
- Cost of commercial transportation (supported by appropriate receipts); and
- Amount of carfare, bridge tolls, and parking charges (supported by receipt of any charge exceeding \$10.00).

Marshall/Sheriff Costs

Any reasonable and necessary security costs incurred may be reimbursable.

- Transportation of prisoners or wards to and from the prison or youth correctional facility may be reimbursed. Supporting documentation requirements are provided in the Travel Costs section.
- All guarding and keeping of prisoners or wards while they are away from prison, a youth correctional facility, or a county or city correctional facility, may be reimbursed. The costs of detention shall include the same cost factors as are utilized by the DOC under PC Section 4016.5 for the local correctional facility.

Coroner's Costs

Costs incurred by the coroner of the county for services in connection with the death of an inmate, or ward, in a state prison, or youth correctional facility, may be reimbursed.

Miscellaneous Costs

Various miscellaneous costs may be reimbursable, including the following types of costs. Claimants must maintain supporting documentation for such costs.

- The costs of equipment rental may be reimbursed. To be reimbursable, rental costs must be incurred solely because of the trial. The rental contract must be retained for examination. The SCO will not reimburse equipment rental costs that exceed the original purchase price and the normal finance charge.
- Lease purchases of equipment are considered purchases and are not reimbursable as a direct cost. These costs are to be allocated under the "Equipment Use Allowance" category in the local agency's cost allocation plan and claimed under the agency's indirect cost rate proposal.
- Building alterations or construction must be deemed necessary security measures by the court in order to be considered for direct reimbursement by the state. However, if the building construction is permanent in nature and results in an improvement to the original structure, the cost must be capitalized. The cost must be allocated under the "Building Use Allowance" category in the local agency's cost allocation plan and claimed under the agency's indirect cost rate proposal.
- Reasonable expenses approved by the court may be reimbursable. Such expenses may include, but are not limited to, improving the defendant's appearance in court (e.g., clothing, haircut, etc.).

Costs incurred by the County Clerk in preparation of trials (e.g., filing of pleadings, motions, judgments, processing and keeping records of court proceedings, etc.) may be reimbursable.

- Reasonable and necessary costs incurred in preparing a claim for submission under PC Section 4750 or 6005 may be reimbursable. Please refer to page 13 for examples of reimbursable costs. Reimbursable costs may include time spent documenting costs and completing the Statement of Costs (FAM-27), the Cost Report (PC-1A), and the Summary Report (PC-1B). Reimbursable costs may also include time spent for developing direct and indirect billing rates for personnel services and materials used and for successfully resolving matters arising from the SCO's rejection of costs claimed.

Direct Labor Costs

A city or county may claim allowable direct labor costs if such costs were necessary and can be specifically identified to the case claimed. Direct labor costs consist of two components, direct labor and the employer's fringe benefits contribution.

1. Direct Labor

A claimant may compute a productive hourly rate for each job classification that includes labor directly related to the claimed reimbursable cost. Several options for determining the productive hourly rate are available. A city or county may use:

- Actual annual productive hours for each job classification; or
- The city's or county's average annual productive hours; or
- An annual average of 1,800 hours (excluding paid holidays, vacation earned, sick leave taken, informal time off, jury duty, and military leave taken).

Claimants choosing actual annual productive hours must show the factors affecting total hours worked. The SCO recommends the following method to convert a biweekly salary to an equivalent productive hourly rate for a 40-hour week:

$$(\text{Biweekly Salary} \times 26) / 1800 = \text{Equivalent Productive Hourly Rate}$$

If, for example, the biweekly salary is \$935 the equivalent productive hourly rate would be:

$$(\$935 \times 26) / 1800 = \$13.51 \text{ Equivalent Productive Hourly Rate}$$

The same formula can be used to convert weekly, monthly or other salary periods: Convert the salary to an annual amount, then divide by the allowable annual productive hours for that position.

2. Employer's Fringe Benefits Contribution

To determine the employer's fringe benefits contribution, a city or county may claim either actual fringe benefit contributions or a percentage of direct labor. When computing a percentage, claimants should use the same time base for both salary and

fringe benefits. For example, if health and dental insurance payments are made annually, claimants should use an annual salary basis. The employer's total contribution rate is the total of the percentages of salary for each fringe benefit.

For example:

Employer's Contribution	% of Salary
Retirement	15.00%
Social Security	6.30%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	27.30%

Direct Services and Supplies

Services and supplies that can be specifically identified as reimbursable costs may be claimed as direct costs. Costs for services and supplies should be recorded as other direct charges on the Cost Report. Maintain documentation to substantiate each service and supply cost listed on the cost report (PC-1A) for a period of three years from the date of the final payment of the claim.

The following are examples of some expenses allowable only as direct costs. These costs may be incurred by either a department that administers the program or by a central service department.

- Detention in city or county facilities
- Jury fees
- Contracted attorney's costs
- Transportation of inmates (submit supporting documentation with the claim).

Indirect Costs

Indirect costs are allowable only for costs incurred under PC Section 4750. A city or county has two options when determining an indirect cost rate: either use 10% of direct labor costs or prepare a departmental indirect cost rate proposal. Using the 10% rate may benefit smaller agencies that provide few supportive services. Large agencies may find it advantageous to develop an indirect cost rate proposal (ICRP), in order to obtain the maximum benefit.

1. Fixed 10% Rate Method

Indirect costs may be computed as 10% of direct labor costs (excluding fringe benefits) for those employees whose services are required by a program. Claimants should not include the salaries and benefits of any supervisory personnel when computing indirect costs.

2. Indirect Cost Rate Proposal Method

A city or county that elects not to utilize the 10% fixed rate method, but instead chooses to claim indirect costs greater than 10%, must prepare a departmental indirect cost rate proposal (ICRP) for the program. The proposal must follow the provisions of the Office of Management and Budget Circular No. A-87 (OMB A-87), "Cost Principles for Grants to State and Local Government." The proposal's indirect cost pool should include only those costs incurred for a common or joint purpose that benefits more than one cost objective. The indirect cost pool may include only those costs that can be shown to provide benefits to the program. In addition, total allocable indirect costs may include only those costs that cannot be directly charged to an identifiable cost center (i.e., program).

A format for preparing a departmental indirect cost rate proposal for programs is presented in Exhibit 1. **THIS FORMAT IS THE ONLY ACCEPTABLE FORMAT ACCORDING TO THE SCO'S REIMBURSEMENT CRITERIA.** If more than one department is involved in the reimbursement program, each department must have its own indirect cost rate for the program. Claimants must submit the indirect cost rate proposal to the SCO at the beginning of the fiscal year prior to the claiming of indirect costs. Otherwise, the SCO will apply the default indirect cost rate of 10% to direct salaries. The rate must apply to the fiscal year of the claim.

Direct costs are those that can be readily identified with a single program or activity. Normally, direct costs will include the salaries, benefits, and supplies that can be directly identified with a particular function. The salaries and benefits of a first-line supervisor should also be included as a direct cost. Administrative salaries and benefits above the first-line supervision may not be claimed as a direct cost.

For example, if a county auditor prepares warrants for other county departments, the direct costs of providing the service would include the salaries and benefits of the auditor's staff members who actually work on the warrants, the costs of the paper on which the warrants are written, and the salary and benefits of a first-line supervisor. Indirect costs of the warrant writing service would include the costs of space, equipment, utilities, maintenance, supervision above first line, and administration of the auditor's office.

<u>Direct Costs Incurred By</u>	<u>On Behalf Of</u>	
	<u>Welfare Admin.</u>	<u>Health Dept.</u>
Auditor		
Warrant writing:		
A. Employee's salary	\$5,000	\$1,000
B. Employee's benefits	800	200
C. Cost of paper	350	100
D. First-line supervision (salaries & benefits)	3,000	500
<u>E. Indirect Cost 10% of A</u>	<u>500</u>	<u>100</u>
Total amount charged to benefiting departments for warrant writing services	<u><u>\$9,650</u></u>	<u><u>\$1,900</u></u>

EXHIBIT 1
INDIRECT COST RATE PROPOSAL
PUBLIC DEFENDER'S OFFICE
INVESTIGATION PROGRAM
FISCAL YEAR 200_- 0_

(A) Description of Costs	Total Costs	(B) Excludable Unallowable Costs	(C) Allowable Indirect Costs	(D) Allowable Direct Costs	Identifiable Program Costs	
					Investigation 4750	All Others
Salaries & Benefits:						
Salaries & Wages	\$ 1,150,000	\$ 50,000 (F)	\$ 150,000	\$ 950,000 (F)	\$ 100,000	\$ 850,000
Overtime	20,000		20,000			
Benefits	230,000	10,000	30,000	190,000	20,000	170,000
Total	<u>\$ 1,400,000</u>	<u>\$ 60,000</u>	<u>\$ 200,000</u>	<u>\$ 1,140,000</u>	<u>\$ 120,000</u>	<u>\$ 1,020,000</u>
Services & Supplies						
Office Expense	\$ 200,000	\$ 10,000	\$ 20,000	\$ 170,000	\$ 10,000	\$ 160,000
Communications	100,000	2,000	10,000	88,000	1,000	87,000
Transportation	120,000	5,000		115,000	5,000	110,000
Special Dept. Expense (Contracts)	250,000			250,000		250,000
Other, pass through program	800,000	800,000				
Total	<u>\$ 1,470,000</u>	<u>\$ 817,000</u>	<u>\$ 30,000</u>	<u>\$ 623,000</u>	<u>\$ 16,000</u>	<u>\$ 607,000</u>
Capital Expenditures	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>				
Total Budgetary Expenditures	<u><u>\$ 2,970,000</u></u>	<u><u>\$ 977,000</u></u>	<u><u>\$ 230,000</u></u>	<u><u>\$ 1,763,000</u></u>	<u><u>\$ 136,000</u></u>	<u><u>\$ 1,627,000</u></u>
Distribution Base						
Cost Plan Costs:	(Each line item should					
Building Use	be reviewed to see if	\$ 50,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 40,000
Equipment Use	they benefit the mandate	30,000	1,000	3,000	1,000	25,000
Data Processing	to insure a fair and	50,000	5,000	30,000	15,000	15,000
Auditor	equitable distribution.)	20,000		20,000		
Personnel		10,000	1,000	1,000	1,000	7,000
Roll Forward		10,000		10,000		
Total		<u>\$ 170,000 (E)</u>	<u>\$ 9,000</u>	<u>\$ 70,000</u>	<u>\$ 4,000</u>	<u>\$ 87,000</u>
Total Allocable Indirect Costs			\$ 300,000 (F)			
Distribution of Allocable Indirect Costs Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals		<u><u>\$ 3,140,000</u></u>	<u><u>\$ 1,001,000</u></u>	<u><u>\$ 2,139,000</u></u>	<u><u>\$ 170,000</u></u>	<u><u>\$ 1,969,000</u></u>

Notes to Exhibit 1

Any city or county using this method for claiming costs must submit a statement similar to the one in the example above, along with supporting data such as invoices, receipts, contracts, documents, etc. The cost data required for desk audit purposes are described in these claiming instructions under Legal Costs, Travel Costs, Marshall/Sheriff Costs, etc.

(a) The department's indirect cost rate proposal (ICRP) for the distribution of costs to programs must be formatted as shown in Exhibit 1, using the same column headings: Description of Costs, Total Costs, Excludable and Unallowable Costs (may be combined or separated), Allowable Indirect Costs, Allowable Direct Costs (which are further allocated to identifiable programs and other). NO OTHER FORMAT IS ACCEPTABLE.

(b) Excluded costs are those costs that are unallowable and unallocable according to specific guidelines (OMB A-87 and state laws).

Examples of excluded costs: Contributions and donations; entertainment and entertainment-related costs, such as meals, beverages, lodging, rentals, transportation, and gratuities; and pass-through revenues to another unit or organization.

(c) Allocable indirect costs are costs that are not identifiable to a specific program or cost pool and costs that indirectly benefit all cost pools.

(d) Direct costs are costs that benefit a specific program or cost pool.

(e) Overhead costs are distributed to the department in the cost allocation plan, prepared in accordance with the OMB A-87. To develop the ICRP, claimants should use the cost allocation plan from the year for which the ICRP is being prepared. Do not include a roll-forward adjustment when the program is in its initial year.

(f) The distribution base for the computation of the indirect cost rate is total salaries and wages (S&W).

Total allocable Direct Costs (direct S&W)	\$950,000
Excluded and Unallowable Costs (direct S&W)	- 50,000
Distribution Base	<u>\$900,000</u>

Therefore, Indirect Cost Rate for *Penal Code 4750* Program:

$$\text{ICRP} = \frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} = \frac{\$ 300,000}{\$900,000} = 33.33\%$$

APPENDIX - A



STATEMENT OF COSTS PENAL CODE 4750 AND 6005

For State Controller Use Only

Program Number 00078

Data Input: ____ - ____ - ____

Program

078L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box

Suite

City

State

Zip Code

(03) Type of Claim

4750
☐
6005
☐
DEPARTMENTS

(04) Total Amount Claimed Per Department

COUNTY CLERK

CORONER

DISTRICT ATTORNEY

PROBATION

PUBLIC DEFENDER

SHERIFF

(05) Other Department:

(a)

(b)

(c)

(d)

(e)

(06) **TOTAL AMOUNT CLAIMED****(07) CERTIFICATION OF CLAIM**

I hereby certify under penalty of perjury that the city or county named herein is entitled to the amount claimed, that the claim within is in all respects a true and correct statement of costs incurred under *Penal Code* Section 4750 or 6005, and that I have not violated any of the provisions of the *Government Code* Sections 1090 to 1096, inclusive.

Signature of Authorized Officer

Date

Type or Print Name

Title

(08) Name of Contact Person for Claim

Telephone Number () - Ext.

E-Mail Address

Program 078	PENAL CODE 4750 AND 6005 STATEMENT OF COSTS Instructions	FORM FAM - 27
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- (01) Enter the payee number assigned by the State Controller's Office (SCO).
- (02) Enter your official name, county of location, street or P.O. Box address, city, state, and zip code.
- (03) Check the box for the applicable *Penal Code* section under which the claim is being submitted.
- (04) Enter the total amount claimed per department from Form PC-1B (05) for the applicable department.
- (05) Enter other department name, if not listed.
- (06) Total amount claimed. Total column (04).
- (07) Have the certification of claim verified, signed, and dated by the agency's authorized officer. Type or print the authorized officer's name and title below the signature. **The SCO cannot pay claims unless they accompanied by the original signed certification. (To expedite payment, the authorized officer should use blue ink when signing the certification of claim.)**
- (08) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

ROUND CLAIMS TO THE NEAREST DOLLAR. SUMBIT A SIGNED ORIGINAL FORM FAM-27 AND ALL OTHER FORMS AND SUPPORTING DOCUMENTS. USE THE FOLLOWING MAILING ADDRESSES:

Address, if filing under *Penal Code* Section 4750

If delivered by
U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250**

If delivered by
other delivery services:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816**

Address, if filing under *Penal Code* Section 6005

**DEPARTMENT OF YOUTH AUTHORITY
 ATTN: Accounting Services Bureau
 4241 Williamsborough Drive
 Sacramento, CA 95823**

Program 078	PENAL CODE 4750 AND 6005 COST REPORT					FORM PC-1A
(01) Department			(05) Subject's CDC Number		(06) Subject's CYA Number	
(02) Subject's Name			(07) Completion Date of Case			
(03) County Case Number			(08) Inclusive Days Costs Were Incurred FROM: _____ TO: _____			
(04) Name of Institution			(09) Criminal Charge or Reason for Claim			
(10) Job Classifications	(a) Activity Reimbursement	(b) Hours Work	(c) Hourly Rate	(d) Employee Salaries	(e) Employee Fringe Benefits	(f) Total Salaries & Benefits
(11) Total Salaries						
(12) Total Salaries & Benefits						
(13) Indirect Cost Rate (%) X Total Salaries (11 (d))						
* REIMBURSABLE ACTIVITIES						
(A) PREPARATION OF TRIAL			(F) INVESTIGATION - INCLUDING			
(B) PRETRIAL HEARING			EVALUATION OF CASES REFERRED BY			
(C) ACTUAL TRIAL OR HEARING			THE DEPARTMENT OF CORRECTIONS			
(D) WRIT OF HABEAS CORPUS			(G) CORONER SERVICES			
(E) TRANSPORTATION/GUARDING OF PRISONERS			(H) CLAIM PREPARATION			
(14) Other Direct Charges (Use Attachment for Additional Entries)						
(15) First-Line Supervision (Salaries & Benefits)						
(16) Total Direct Charges						
(17) Total Amount Claimed						

Program 078	PENAL CODE 4750 AND 6005 COST REPORT Instructions	FORM PC-1A
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- (01) Enter the name of the department that incurred costs.
- (02) Enter the subject's name. Carry the subject's name forward to Form PC-1B Line (03).
- (03) Enter the county case number.
- (04) Enter the name of the institution.
- (05) Enter the subject's CDC number. (Filing under *Penal Code* 4750)
- (06) Enter the subject's CYA number. (Filing under *Penal Code* 6005)
- (07) Enter the completion date of the case.
- (08) Enter the inclusive days costs were incurred.
- (09) Enter the criminal charge or reason for the claim.
- (10) Enter the job classification of staff members who spent time on the case. Show only one job classification when more than one staff member with the same job classification worked on the case. For audit purposes, document and keep on file the amount of time spent on the case by each employee with the same job classification.
 - (a) Enter the alpha code that describes the activities performed on the case by staff in each job classification.
 - (b) Enter the amount of time spent on the case (to a tenth of an hour) by staff in each job classification.
 - (c) Enter the productive hourly rate for staff in each job classification. Refer to page 13, which shows how to determine a productive hourly rate.
 - (d) Enter the total salary for staff in each job classification by multiplying the hours worked by the hourly rate.
 - (e) Enter the amount of benefits accruing to staff in each job classification for the hours worked. Refer to pages 13 and 14, which show how to determine the employer's fringe benefits contribution.
 - (f) Enter the amount of total salaries and fringe benefits for staff in each job classification.
- (11) Total the column for salaries. Use this figure for computing the indirect costs.
- (12) Enter the sum of the salaries and benefits for the job classifications.
- (13) Show the indirect cost rate and enter the computed amount of indirect costs (Line 11(d) x Indirect Cost Rate) Refer to pages 14 through 18, which show how to determine an indirect cost rate. A city or county may claim 10% of direct salaries if an ICRP has not been prepared.
- (14) List the costs of materials, supplies, juror fees, witness fees, appointed attorneys' fees, consultant services, rentals, etc. Attach receipts or invoices showing evidence of costs. Refer to pages 2, 3, and 14, which show how to report direct charges.
- (15) Enter the first-line supervision salaries and benefits.
- (16) Enter the sum of the other direct charges.
- (17) Enter the sum of total salaries and benefits, indirect costs (if applicable), and other direct charges. Carry the amount forward to Form PC-1B, Line (04), total amount claimed.

Program <div style="font-size: 2em; font-weight: bold;">078</div>	PENAL CODE 4750 AND 6005 SUMMARY REPORT	FORM PC-1B
(01) Department		(02) Type of Claim <div style="text-align: right;"> 4750 <input type="checkbox"/> 6005 <input type="checkbox"/> </div>
SUMMARY OF FORM PC-1A		
(03) Subject's Name		(04) Total Amount Claimed
1.		1.
2.		2.
3.		3.
4.		4.
5.		5.
6.		6.
7.		7.
8.		8.
9.		9.
10.		10.
11.		11.
12.		12.
13.		13.
14.		14.
15.		15.
16.		16.
17.		17.
18.		18.
19.		19.
20.		20.
21.		21.
22.		22.
23.		23.
24.		24.
25.		25.
26.		26.
27.		27.
28.		28.
29.		29.
(05) Total Claimed Amount Per Department		

Program 078	PENAL CODE 4750 AND 6005 SUMMARY REPORT Instructions	FORM PC-1B
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- (01) Enter the name of the department that incurred costs. Note: Each department is required to file a separate Form PC-1B.
- (02) Check the box for the applicable *Penal Code* section under which the claim is being submitted. (Check only one box.) If costs are being claimed for both *Penal Code* sections, use a separate Form PC-1B for each.
- (03) Enter the subject's name from Form PC-1A, Line (02)
- (04) Enter the total amount claimed from Form PC-1A, Line (17)
- (05) Total Claimed Amount Per Department. Total column (04). Carry the amount forward to Form FAM-27 for the applicable department.

APPENDIX - B

Applicable *Penal Code* Sections

Section 4700 Repealed by Stats. 1986, c. 1310, Sec. 5

Section 4700.1. Transportation of Prisoners by County

For any trial or hearing referred to in Section 4750, the sheriff of the county where such trial or hearing is had and the person in charge of the prison may agree that the county shall transport prisoners in a state prison to and from such prison. Upon such agreement, the county, and not the Department of Corrections, shall perform the transportation referred to in this section.

Section 4700.2. Statement of Costs in Trials Involving Escape or Conspiracy to Escape From Custody: Payment of Costs

Whenever a trial is had in which a crime committed in furtherance of or in connection with a violation of Section 4530 of the *Penal Code* is charged, or whenever a trial is had for conspiracy in a case where one or more objectives of the conspiracy is an escape from the custody of the Department of Corrections, the county or counties in which the pretrial proceedings and trial are held shall prepare a statement of the costs incurred in connection with the trial. The statement of costs shall be approved by the presiding judge of the superior court and shall include all costs incurred by the county including, but not limited to, salaries and expenses incurred by the district attorney in investigation and prosecution, by the sheriff in investigation and custody, by the public defender or court-appointed attorney or attorneys in investigation and defense, witness fees and expenses, reporter fees, transcription costs, necessary courtroom security reasonably required to protect the court and participants, and other direct trial costs. Trial shall be deemed to include all pretrial hearings and post-conviction proceedings, if any. The statement of costs shall be sent to the State Controller who shall examine and audit it for the purpose of determining whether it complies with the provisions of these sections. The Controller shall cause the amount of such costs as he or she determines comply with this section to be paid to the county out of appropriate funds. If sufficient funds are not available, the Controller shall request the Director of Finance to include any amounts necessary to satisfy the claims in a request for a deficiency appropriation. Any crime committed by an escaped prisoner within 10 days after the escape and within 100 miles of the facility from which the escape occurred shall be presumed to have been a crime committed in furtherance of escape for purposes of this section.

Section 4700.5. Repealed by Stats. 1986, c.1310, Sec. 7

Section 4703. Transfer of Responsibility for Prosecution; Crimes Committed by Prisoners in Physical Custody in State Prisons.

With the concurrence of the Attorney General, the district attorney may transfer the responsibility for the prosecution of any crime committed by prisoners in physical custody in the state prisons in the district attorney's county. As used in this section,

crimes committed while in physical custody shall include escapes and attempted escapes but shall not include any crimes committed while a prisoner has been conditionally released from state prison on work furlough, parole or upon any other conditional release where the inmate is in constructive but not actual physical custody.

Section 4750. Reimbursement of Cities and Counties

A city or county shall be entitled to reimbursement for reasonable and necessary costs connected with state prisons or prisoners in connections with any of the following:

- (a) Any crime committed at a state prison, whether by a prisoner, employee, or other person.

With respect to a prisoner, "crime committed at a state prison" as used in this subdivision, includes, but is not limited to, crimes committed by the prisoner while detained in local facilities as a result of a transfer pursuant to Section 2910 or 6253, or in conjunction with any hearing, proceeding, or other activity for which reimbursement is otherwise provided by this section.

- (b) Any crime committed by a prisoner in furtherance of an escape. Any crime committed by an escaped prisoner within 10 days after the escape and within 100 miles of the facility from which the escape occurred shall be presumed to have been a crime committed in furtherance of an escape.
- (c) Any hearing on any return of a writ of habeas corpus prosecuted by or on behalf of a prisoner.
- (d) Any trial or hearing on the question of the sanity of a prisoner.
- (e) Any costs not otherwise reimbursable under Section 1557 or any other related provision in connection with any extradition proceeding for any prisoner released to hold.
- (f) Any costs incurred by a coroner in connection with the death of a prisoner.
- (g) Any costs incurred in transporting a prisoner within the host county or as requested by the prison facility or incurred for increased security while a prisoner is outside a state prison.

Section 4751. Costs Included

Costs incurred by a city or county include all of the following:

- (a) Costs of law enforcement agencies in connection with any matter set forth in Section 4750, including the investigation or evaluation of any of those matters regardless of whether a crime has in fact occurred, a hearing held, or an offense prosecuted.

- (b) Costs of any trial or hearing of any matter set forth in Section 4750, including costs for the preparation of the trial, pretrial hearing, actual trial or hearing, expert witness fees, the costs of guarding or keeping the prisoner, the transportation of the prisoner, the costs of appeal, and the execution of the sentence. The cost of detention in a city or county correctional facility shall include the same cost factors as are utilized by the Department of Corrections in determining the cost of prisoner care in state correctional facilities.
- (c) The costs of the prosecuting attorney in investigation, evaluating or prosecuting cases related to any matter set forth in Section 4750, whether or not the prosecuting attorney decides to commence legal action.
- (d) Costs incurred by the public defender or court appointed attorney with respect to any matter set forth in Section 4750.
- (e) Any costs incurred for providing training in the investigation or prosecution associated with any matter set forth in Section 4750.
- (f) Any other costs reasonably incurred by a county in connection with any matter set forth in Section 4750.

Section 4752. Reasonable and Necessary Costs

As used in this chapter, reasonable and necessary costs shall be based upon all operating costs, including the cost of elected officials while serving in line functions and including all administrative costs associated with providing the necessary services and securing reimbursement therefore. Administrative costs include a proportional allowance for overhead determined in accordance with current accounting practices.

Section 4753. Statement of Costs: Reimbursement

A city or county shall designate an officer or agency to prepare a statement of costs that shall be reimbursed under this chapter. The statement shall be sent to the Controller for approval. The Controller shall reimburse the city or county within 60 days after receipt of the statement or provide a written statement as to the reason for not making reimbursement at that time. If sufficient funds are not available, the Controller shall request the Director of Finance to include any amounts necessary to satisfy the claims in a request for deficiency appropriation.

Section 4754. Prisoner

As used in this chapter, "prisoner" means any person committed to a state prison, including a person who has been transferred to any other facility, has escaped, or is otherwise absent, but does not include a person while on parole.

Section 4755. Retainer Lodged Against Prisoner

Whenever a person has entered upon a term of imprisonment in a penal or correctional institution, and whenever during the continuance of the term of imprisonment there is a detainer lodged against the prisoner by a law enforcement or prosecutorial agency of the state or its subdivisions, the Department of Corrections may do either of the following:

- (a) Release the inmate to the agency lodging the detainer, within five days, or five court days if the law enforcement agency lodging the detainer is more than 400 miles from the county in which the institution is located, prior to the scheduled release date provided the inmate is kept in custody until the scheduled release date.
- (b) Retain the inmate in custody up to five days, or five court days if the law enforcement agency lodging the detainer is more than 400 miles from the county in which the institution is located, after the scheduled release date to facilitate pickup by the agency lodging the detainer. If a person has been retained in custody under this subdivision in response to the issuance of a warrant of arrest charging a particular offense and the defendant is released from custody following the retention period without pickup by the agency lodging the detainer, a subsequent court order shall be issued before the arrest of that person for the same offense which was charged in the prior warrant. As used in this section "detainer" means a warrant of arrest.

Section 6005. Offense by Inmate; Cost of Trial; Payment

- (a) Whenever a person confined to a correctional institution under the supervision of the Department of the Youth Authority is charged with a public offense committed within the confines of that institution and is tried for that public offense, a city, county, or superior court shall be entitled to reimbursement for reasonable and necessary costs connected with that matter.
- (b) The appropriate financial officer or other designated official of a county or the city finance officer of a city incurring any costs in connection with that matter shall make out a statement of all the costs incurred by the county or city for the investigation, the preparation for the trial, participation in the actual trial of the case, all guarding and keeping of the person, and the execution of the sentence of the person, properly certified to by a judge of the superior court of the county. The statement may not include any costs that are incurred by the superior court pursuant to subdivision (c). The statement shall be sent to the department for its approval. After the approval the department must cause the amount of the costs to be paid out of the money appropriated for the support of the department to the county treasurer of the county or the city finance officer of the city incurring those costs.
- (c) The superior court shall prepare a statement of all costs incurred by the court for the preparation of the trial and the actual trial of the case. The statement may not

include any costs that are incurred by the city or county pursuant to subdivision (a). The statement shall be sent to the Administrative Office of the Courts for approval and reimbursement.